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REMARKS

Claims 1-4 are pending in this application, with claims 1, 2 and 4 being independent. Independent claims 1, 2 and 4 have been amended. No new matter has been added by way of this amendment. The Applicants also appreciate the Examiner taking time out of his schedule to discuss the pending claims, some proposed amendments and this action with Mr. Jeffrey J. Barclay (Reg. No. 48,950), representative of the Applicants, on March 23, 2007. Favorable reconsideration of the action mailed on January 25, 2007 is respectfully requested in view of the foregoing amendments and following comments of the Applicants, which are preceded by related comments of the Examiner in small bold type:

Information Disclosure Statement

8. The information disclosure statement filed December 28, 2006, fails to comply with the provisions of 37 CFR 1.97, 1.98 and MPEP § 609 because all references must have a month and year. It has been placed in the application file, but the information referred to therein has not been considered as to the merits. Applicant is advised that the date of any re submission of any item of information contained in this information disclosure statement or the submission of any missing element(s) will be the date of submission for purposes of determining compliance with the requirements based on the time of filing the statement, including all certification requirements for statements under 37 CFR 1.97(e). See MPEP § 609.05(a).

Applicants have identified a potential publication year for the reference in question. In particular, a publication date of September 1995 has been identified for a paper titled "Two-Dimensional Simulation of Gaseous Phenomena using Vortex Particles". This paper appears to be a slightly revised version of "Simulation f Turbulent Flow Using Vortex Particles". A supplemental information disclosure statement is filed with this response that identifies this reference in question and identifies 1995 as the year of publication.

Claim Rejections - 35 USC § 101

 $10.\ Claims\ 1-4$ are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

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Applicants have amended independent claims 1, 2 and 4. As suggested by the Examiner,

each independent claim has been amended to include displaying elements. Regarding claim 1, the claim has been amended such that the simulated movement of elements is displayed. Independent claim 2 has been amended such that the advecting of simulated elements is displayed. Claim 3 depends upon amended independent claim 2 and is directed to statutory subject matter. Regarding independent claim 4, the claim has been amended such that the computing device also displays the simulated movement of a plurality of elements. As such, Applicants assert that amended independent claims 1, 2 and 4 are directed to statutory subject matter.

Allowable Subject Matter 11. Claims 1 - 4 are allowable over the prior art of record.

The Applicants appreciate the Examiner's statement that claims 1-4 are allowable over the prior art. Based upon the amendments to the independent claims 1, 2 and 4, the Applicants assert that claims 1-4 are in condition for allowance.

It is believed that all of the pending claims have been addressed. However, the absence of a reply to a specific rejection, issue or comment does not signify agreement with or concession of that rejection, issue or comment. In addition, because the arguments made above may not be exhaustive, there may be reasons for patentability of any or all pending claims (or other claims) that have not been expressed. Finally, nothing in this paper should be construed as an intent to concede any issue with regard to any claim, except as specifically stated in this paper, and the amendment of any claim does not necessarily signify concession of unpatentability of the claim prior to its amendment.

In view of the foregoing remarks, Applicants respectfully submit that the application is in condition for allowance, and such action is respectfully requested at the Examiner's earliest convenience.

Applicants' undersigned attorney can be reached at the address shown below. All telephone calls should be directed to the undersigned at 617-368-2191.

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The Applicants believe that no fees are due, however, if any fees are in fact due, please apply all charges or credits to Deposit Account No. 06-1050, referencing Attorney Docket No. 20567-023001.

Respectfully submitted,

Attorney's Docket No.: 20567-023001

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Date: March 26, 2007

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